



International Public
Sector Accounting
Standards Board®

AGENDA ITEM 6

WORK PROGRAM CONSULTATION

IPSASB CAG Meeting – June 2025

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Context for Work Program Consultation

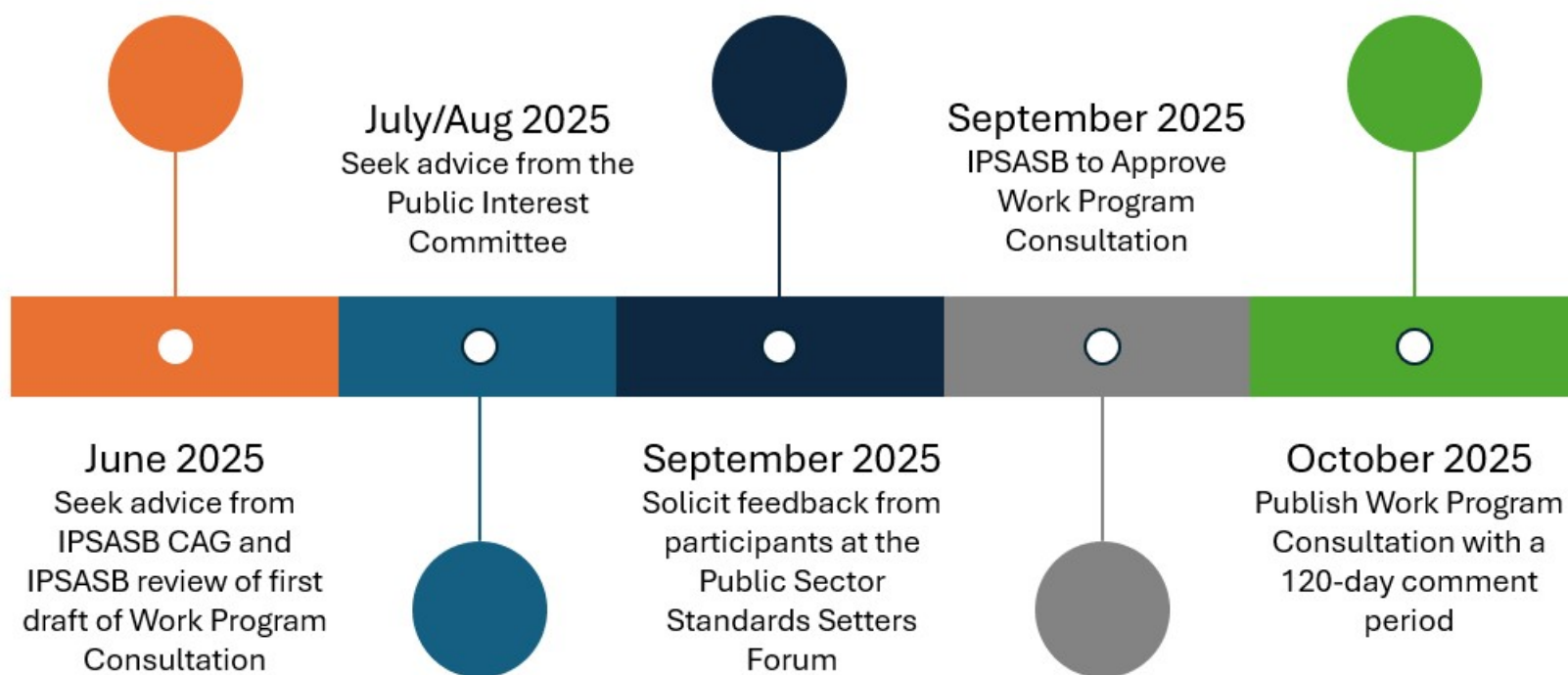
- In December 2024, the IPSASB agreed to consult stakeholders in 2025 on future project priorities that would meet their greatest needs
- Fulfills commitment in 2024-2028 Strategy and Work Program

H1 2025	H2 2025	H1 2026	H2 2026	H1 2027	H2 2027	H1 2028	H2 2028
Measurement - Application of Current Operational Value							
IPSAS 33 - Limited Scope Update							
Natural Resources							
Making Materiality Judgements (Phase 2)			(Phase 3)				
Presentation of Financial Statements							
Sustainability: Climate-Related Disclosures	Support Implementation						
Strengthening Linkages between IPSAS Standards and the GFSM (Phase 1)			(Phase 2)				
Improvements to IPSAS							
International Alignment (IFRS® and GFS)							
IPSASB Application Group							
Post Implementation Reviews							

Agenda Item 6.1

Context for Work Program Consultation

- Timeline:



Approach to Work Program Consultation

- Structure of consultation more open than in the past
- The IPSASB will not recommend which projects it believes are the greatest priority
- Appendix A posted separately:
 - Will include: a list of potential financial reporting and sustainability reporting projects
 - Will not include: a list of potential post implementation review projects

Question for the CAG

- What comments do you have on the approach the IPSASB is taking to this public consultation?

Clarity of SMCs and Instructions in Work Program Consultation

- Clarity important so the Board receives high quality and useful information
- Project prioritization criteria must be included in response when explaining why a project is of the highest priority
 - Prevalence,
 - Consequences
 - Urgency
 - Feasibility
- Optional template provided

Questions for the CAG

- What comments do you have on the format of the Consultation and are the instructions for the respondents clear to follow (see Agenda Item 6.2)?
- What changes would you suggest to clarify the content or instructions to enable the Board to obtain more useful feedback on the SMCs asked?

Work Program Consultation

Financial
reporting
projects

Sustainability
reporting
projects

Post
Implementation
Reviews

Questions for the CAG

- From your perspective / the perspective of your jurisdiction, are there any high priority financial reporting projects or sustainability reporting projects you think are missing from Appendix A (see Agenda Item 6.3) and why?
- Similarly, are there any specific IPSAS Standards you think are of a high priority for the IPSASB to complete a PIR on and why?

